

A. MEDICAL SELF INSURANCE MEDICAL PLAN COSTS FGE (GAS)

	2001
(a) Estimated Claims Payments	160,684
(b) Excess Claim Experience (See event two below)	10,333
(c) Incurred But Not Recorded Costs (See event three below)	19,879
(d) Admin and Stop Loss	29,398
Total Self-Insurance Plan Costs	<u>220,293</u>

B. MEDICAL SELF-INSURANCE RESERVE ACCOUNT DETAIL USC

USC HEALTH INSURANCE RESERVE ACCOUNT			
	Debits	Credits	
Jan 1, 2001 Beginning Balance	-		
(a) USC Corp policy trueup		138,076	
January			
February	32,492		
March	29,887		
April		1,541	
May	59,279		
June	23,155		
July	115,218		
August		38,718	
September	11,785		
October	12,362		
		FGE PORTION GAS	
(b) Expensing trueup balance			
September entry to expense settlement balance		20,424	1,994
October entry to expense settlement balance		27,232	2,658
November entry to expense settlement balance		56,849	5,550
December entry to expense settlement balance		1,337	131
			<u>10,333</u>
(c) Record "Incurred But Not Recorded" Expenses			
September		66,658	6,507
October		66,658	6,507
November		66,658	6,507
November (new IBNR amt sent by BCBS)	26,481		(6,151)
December		66,658	6,507
			<u>19,879</u>
Reserve ending Balance		\$ 240,152	\$ 30,211

This Balance is equal to the BCBS IBNR estimate.

FGE General Liability Self-Insurance Reserve Account

	1997	1998	1999	2000	2001
Beginning Balance		-	-	(20,018)	(0)
Total Debits		62,555	13,848	18,369	17,168
Total Credits		(62,555)	(33,866)	1,650	(17,436)
Ending Balance		-	(20,018)	(0)	(269)